

then on hand. And said report and statement shall be audited by the said board of supervisors and filed with the records of their proceedings. And the said overseer shall not hire himself to work on the road over which he is overseer or buy any material from himself to be used on the said road.

Road superin-
tendent or overseer
to turn over fund
and make report.

SEC. 9. That in all townships in Pender County adopting the provisions of chapter four hundred and forty-five of the Public-Local Laws of one thousand nine hundred and thirteen as amended, the road superintendents or overseers shall turn over to the treasurer of the township road fund, within not less than twenty days after receipt of same, all moneys received by him from road hands or from any other source, which belongs to the road fund and shall at each regular meeting of the board of which he has notice, unless relieved by them of so doing, file with the board of road supervisors, a verified, itemized statement of all the moneys received by him from road hands or from other sources which belong to the road fund, showing from whom and when received and when turned over to the treasury, which report shall be audited by the said board and filed with the records of their proceedings.

Report to be filed.

Failure to make
report misde-
meanor.
Penalty.

SEC. 10. That any road overseer or road superintendent failing to make said report as herein provided, shall be guilty of a misdemeanor and fined not exceeding fifty dollars or imprisoned not exceeding thirty days in the discretion of the court.

SEC. 11. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 12. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1919.

CHAPTER 271

AN ACT TO VALIDATE CERTAIN TAX LEVY MADE BY THE COUNTY COMMISSIONERS OF YANCEY COUNTY.

Preamble.

WHEREAS, the board of county commissioners of Yancey County, at their regular meeting on the first Monday in June one thousand nine hundred and eighteen did make a tax levy for the said county of Yancey for the year one thousand nineteen hundred and eighteen as follows:

First. State tax, 27 $\frac{3}{4}$ cents on the \$100, valuation on property;

Second. Regular school tax, 20 cents on the \$100 valuation on property;

Third. Special school tax, 15 cents on the \$100 valuation on property;